ID: CCA-310141-10 Number: **201017057** Release Date: 4/30/2010

Office:

UILC: 6061.00-00

From:

Sent: Wednesday, March 10, 2010 2:11 PM

To: Cc:

Subject: Statement attached to return / Electronic filing

Hi . Just wanted to confirm our discussion earlier today about no physical signature required on the statement at issue when it is attached to a return that is electronically filed. I verfied this with